

Revenue Information Bulletin No. 16-010
March 22, 2016

Tax Relief to Individuals and Businesses Affected by Louisiana Severe Storms and Flooding Return Filing and Tax Payment Deadlines Extended

The Louisiana Department of Revenue is granting filing and payment extensions to taxpayers whose homes, principal place of business or critical tax records are located in any of the “disaster areas” declared by the President as a result of the recent severe storms and flooding in Louisiana. The declared “disaster areas” include the following parishes: Allen, Ascension, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell, Claiborne, DeSoto, Grant, LaSalle, Livingston, Madison, Morehouse, Natchitoches, Ouachita, Richland, St. Tammany, Tangipahoa, Union, Vernon, Washington, Webster, West Carroll and Winn. If additional parishes are declared disaster areas by the President, they will receive the same relief.

The Department will waive any late filing penalties, late payment penalties and interest that would otherwise apply. Any return or amount on which penalty or interest began accruing before March 8, 2016 will not be eligible for this relief.

Affected taxpayers filing a paper return whose home, principal place of business or critical tax records are located in one of the declared “disaster areas” should write “La. Flooding 2016” in **BLACK** ink on the top of their returns.

SALES TAX, SEVERANCE TAX, EXCISE TAXES

The extensions are available for sales tax, severance tax and excise taxes with original or extended due dates on or after March 8, 2016, and on or before May 31, 2016. The due date for qualifying tax returns and payments has been extended to **June 15, 2016**.

Below is a list of applicable taxes and their statutory due dates, which will be extended to June 15th for affected taxpayers.

Tax/Information Return Due	Statutory Due Date
Excise Taxes	
Alcoholic Beverage Tax	3/15/2016, 4/15/2016 & 5/15/2016
Beer Tax	3/20/2016, 4/20/2016 & 5/20/2016
Hazardous Waste Disposal Tax	4/20/2016
Inspection and Supervision Fee	3/31/2016
International Fuel Tax Agreement (IFTA) Return	4/30/2016

Motor Fuels Tax-Interstate Motor Fuel User & Aviation Fuel Transporter	4/25/2016
Motor Fuels Tax-Terminal Operators	3/20/2016, 4/20/2016 & 5/20/2016
Motor Fuels Tax-Importers	3/15/2016, 4/15/2016 & 5/15/2016
Motor Fuels Tax-Transporters	3/20/2016, 4/20/2016 & 5/20/2016
Motor Fuels & Petroleum Products Inspection Fee <ul style="list-style-type: none"> Suppliers and Permissive Suppliers Distributors, Exporters, and Blenders 	3/22/2016, 4/22/2016 & 5/22/2016 3/20/2016, 4/20/2016 & 5/20/2016
Motor Fuels & Petroleum Products Inspection Fee Importers	3/15/2016, 4/15/2016 & 5/15/2016
Special Fuels Tax	3/20/2016, 4/20/2016 & 5/20/2016
Telecommunication Tax for the Deaf	4/30/2016
Tobacco Tax	3/20/2016, 4/20/2016 & 5/20/2016
Transportation and Communication Tax-Monthly Return	3/20/2016, 4/20/2016 & 5/20/2016
Sales Tax	
Automobile Rental Excise Tax	5/20/2016
Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax	3/20/2016, 4/20/2016 & 5/20/2016
Hotel Occupancy Tax	3/20/2016, 4/20/2016 & 5/20/2016
Sales and Use Tax-Monthly Return	3/20/2016, 4/20/2016 & 5/20/2016
Prepaid Wireless Telecommunications 911 Service Charge	3/20/2016, 4/20/2016 & 5/20/2016
Severance Tax	
Natural Gas Franchise Tax	4/30/2016
Oilfield Site Restoration Fee	3/31/2016, 4/30/2016 & 5/31/2016
Oil Spill Contingency Fee	4/30/2016
Severance Tax-Oil and Gas	3/25//2016, 4/25/2016 & 5/25/2016
Severance Tax-Timber and Minerals	3/31/2016, 4/30/2016, & 5/31/2016
Surface Mining and Reclamation Fee	3/31/2016, 4/30/2016 & 5/31/2016

WITHHOLDING TAX

The Louisiana Department of Revenue is granting payment extensions to those employers whose principal place of business or critical tax records are located in any of the above listed “disaster area”

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parishes declared by the President. The extensions are available for withholding payments due on or after March 15, 2016, and on or before June 15, 2016 and the withholding return due April 30, 2016. Withholding payments will not be subject to penalty and interest as long as the payments are received by ***June 30, 2016***.

INDIVIDUAL INCOME, CORPORATION INCOME & FRANCHISE AND OTHER INCOME TAXES

Severe storms and flooding in Louisiana tax relief postpones tax filing and payment deadlines for taxpayers whose homes, principal place of business or critical tax records are located in any of the declared “disaster areas” mentioned above. The exemptions are available for individual income, corporate income and franchise, fiduciary, partnership and partnership composite taxes and estimated tax payments with original or extended due dates on or after March 8, 2016 and on or before July 15, 2016. As a result, affected individuals and businesses will have until ***July 15, 2016*** to file these returns and pay any taxes due. This includes the estimated tax payment for the first quarter of 2016, normally due April 15, 2016.

For questions concerning a taxpayer’s return, please contact the Customer Contact Center at (855) 307-3893.

Kimberly Lewis Robinson
Secretary